

Article - Tax - General

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§4–301.

(a) A person who has gross receipts subject to the admissions and amusement tax shall pay the tax on those gross receipts with the return that covers the period in which those receipts are earned.

(b) If a corporation, other than a nonstock, nonprofit corporation, is required to pay the admissions and amusement tax, personal liability for the tax and interest and penalties on the tax extends to any officer of the corporation who exercises direct control over its fiscal management.

(c) If a limited liability company, or limited liability partnership, including a limited partnership registered as a limited liability limited partnership, is required to pay the admissions and amusement tax, personal liability for the tax and interest and penalties on the tax extends to any person who exercises direct control over the fiscal management of the limited liability company or limited liability partnership.

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